

## Appendix “C”

This appendix is to assist residence in reviewing the budget as proposed for fiscal year 2013, to further understand where your municipal revenues comes from and where it goes. It includes a by department breakdown and comparison to the previous fiscal year. This budget does reflect some organizational changes, in those cases the side by side comparison would not resonate appropriately.

### Unrestricted Free Cash Analysis and Recommendation

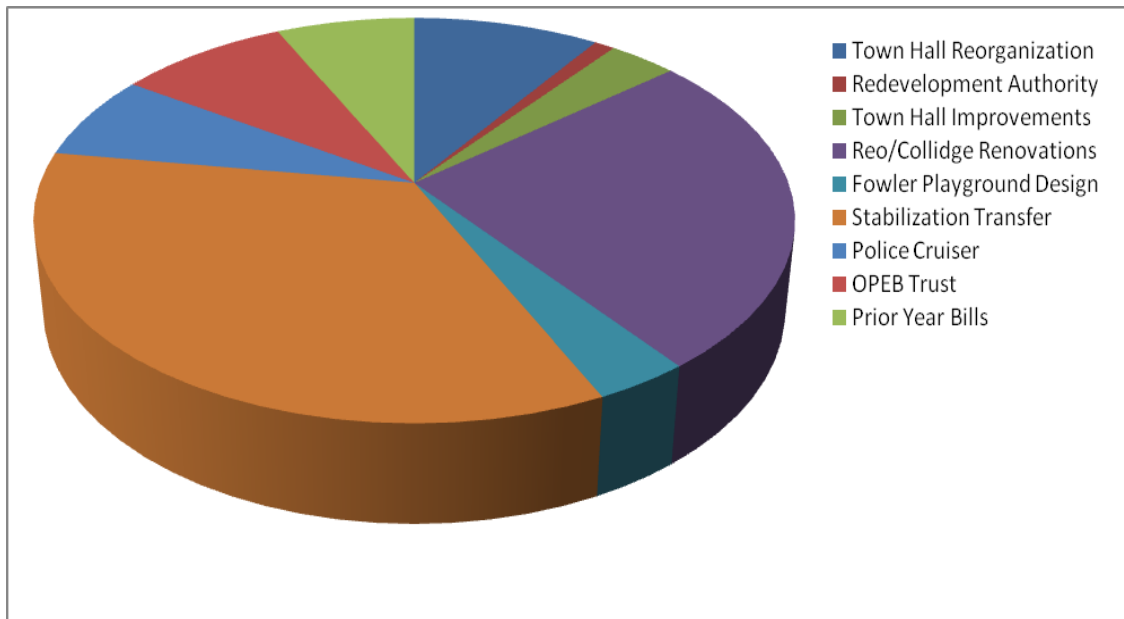
(Certified by the Department of Revenue at \$585,192)

Town Hall Reorganization	\$55,000	9%
Redevelopment Authority	\$6,000	1%
Town Hall Improvements	\$20,000	3%
Reo/Coolidge Renovations	\$150,000	26%
Fowler Playground Design	\$20,000	3%
Stabilization Transfer	\$200,000	34%
Police Cruiser	\$40,000	7%
OPEB Trust	\$50,000	9%
Prior Year Bills	\$40,894	7%

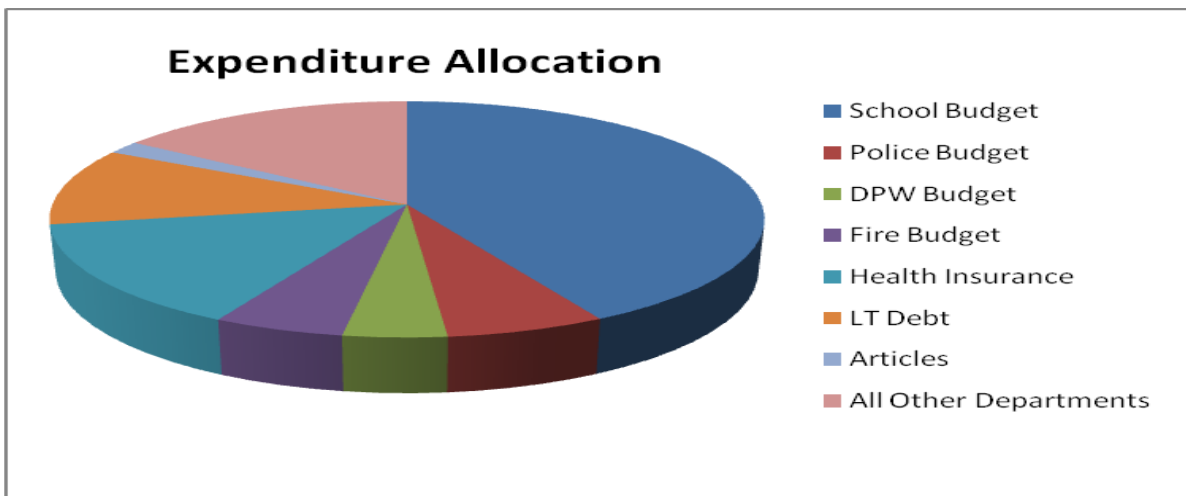
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**Balance of Town Free Cash after appropriation \$3,298**

## FREE CASH APPROPRIATION



## Expenditure Allocation



	<b>Salary and Expense Comparison</b>	<b>FY 2012</b>	<b>FY 2013</b>
114	MODERATOR	75	75
122	SELECTMEN.SALARIES	199,576	262,324
	SELECTMEN EXPENSES	52,500	53,300
131	FINANCE SALARIES	2,100	-
	FINANCE EXPENSES	300	300
135	TOWN ACCT.SALARIES	129,741	135,505
	TOWN ACCT.EXPENSES	41,380	52,000
141	ASSESSORS.SALARIES	116,676	134,129
	ASSESSORS. EXPENSE	5,205	34,770
145	TREASURER/COLLECTOR SALARIES	157,464	173,951
	TREASURER/COLLECTOR EXPENSE	49,100	37,850
151	LEGAL.EXPENSE	57,200	83,000
155	DATA PROCESSING.EXPENSE	234,738	262,500
158	TAX TITLE/FORECLOSURE.EXPENSE	28,000	20,000
161	CLERK.SALARIES	82,014	92,106
	CLERK.EXPENSE	2,500	1,750
162	ELECTION & REG.SALARIES	830	500
	ELECTION & REG. EXPENSE	5,100	4500

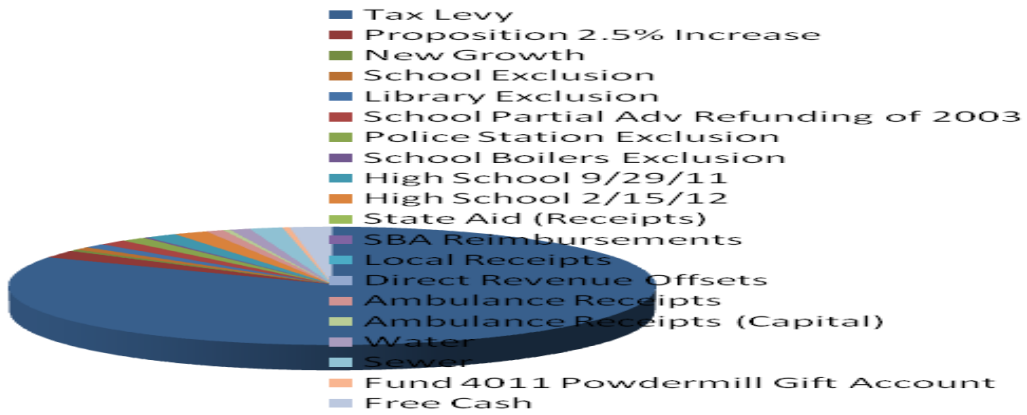
<b>Salary and Expense Comparison</b>		<b>FY 2012</b>	<b>FY 2013</b>
163	ELECTION EXPENSE	11,300	18,500
192	PUBLIC PROP.(MAINT).SALARIES	50,375	123,799
	PUBLIC PROP.(MAINT).EXPENSE	84,250	84,650
195	TOWN REPORTS.EXPENSE	2,000	2,000
210	POLICE.SALARIES	1,829,259	1,928,683
	POLICE. EXPENSE	201,050	219,083
220	FIRE/AMBULANCE.SALARIES	1,581,865	1,650,861
	FIRE/AMBULANCE.EXPENSE	178,535	124,275
294	FORESTRY. EXPENSE	9,000	12,000
300	MAYNARD.SCHOOL SALARIES	10,611,483	11,274,077
	MAYNARD SCH JOINT FACILITIES MANAGER SALARIES	25,000	
	MAYNARD.SCHOOL TRANSPORTATION	480,800	409,400
	MAYNARD.ATHLETIC EXPENSE	58,250	58,250
	MAYNARD.SCHOOL EXPENSE	2,241,634	2,398,100
310	ASSEBET VALLEY SCHOOL.EXPENSE	836,575	1,043,277
421	DPW - ADMIN.SALARIES	144,175	166,135
	DPW - ADMIN EXPENSE	4,520	4,800
422	CONSTRUCTION AND MAINTENANCE.SALARIES	390,611	388,207

<b>Salary and Expense Comparison</b>		<b>FY 2012</b>	<b>FY 2013</b>
	CONSTRUCTION AND MAINTENANCE.EXPENSE	189,246	777,846
423	SNOW AND ICE.SALARIES	45,000	45,000
	SNOW AND ICE.EXPENSE	45,000	53,000
424	STREET LIGHTS.SALARIES	1,500	1,500
	STREET LIGHTS.EXPENSE	100,000	85,000
491	CEMETERY.SALARIES	18,000	15,000
	CEMETERY.EXPENSE	3,190	3,010
500	MUNICIPAL SERVICES.SALARIES-ADM ASST.	46,172	44,070
	MUNICIPAL SERVICES.SALARIES - STAFF	46,000	42,000
	MUNICIPAL SERVICES.SALARIES - CONSERVATION STAFF	21,525	22,429
	MUNICIPAL SERVICES.SALARIES - PLANNING STAFF	37,473	45,222
	MUNICIPAL SERVICES.SALARIES - BUILDING COMMISSIONER	55,537	61,764
	MUNICIPAL SERVICES.SALARIES - OVERTIME	-	2,000
	MUNICIPAL SERVICES.CERTIFICATION	2,000	2,000
	TOTAL MUNICIPAL SERVICES.SALARIES	208,707	219,485
	MUNICIPAL SERVICES.EXPENSE	829,518	48,115
541	COUNCIL ON AGING.SALARIES	71,577	76,337
	COUNCIL ON AGING. EXPENSE	1,597	1,711
543	VETERANS.SALARIES	6,000	7,500
	VETERANS.EXPENSE	20,400	17,600

**Salary and Expense Comparison**

		<b>FY 2012</b>	<b>FY 2013</b>
610	LIBRARY.SALARIES	364,050	391,495
	LIBRARY.EXPENSE	51,916	65,030
612	ROOSEVELT BULDING.R&M - BUILD & GRNDS	78,900	77,795
619	HISTORICAL.PROFESSIONAL SERVICES	600	1,000
710	DEBT SERVICE - PRINCIPAL ON LONG TERM	1,591,000	2,314,807
751	DEBT SERVICE - INTEREST ON LONG TERM	792,021	1,244,108
752	INTEREST ON SHORT TERM NOTES	360,000	190,000
910	RET SYS-PENSION CONTR.RET SYS - PENSION CONTR	1,567,183	1,563,843
911	RET SYS - NON CONTRIB.RET SYS - NON CONTRIB	2,576	2,576
913	UNEMPLOYMENT COMPENSATION.UNEMPLOY COMP INS.	40,000	50,000
914	HEALTH INSURANCE.TOWN SHARE HLTH INS.	4,533,845	4,615,230
915	LIFE INSURANCE.TOWN SHARE - LIFE INS.	9,888	11,000
916	MEDICARE.TOWN SHARE - MEDICARE	215,000	212,000
945	INSURANCE.EXPENSE	212,000	223,000
		31,263,895	33,567,645

## REVENUE PROJECTION FY13



Date Prepared: 04/26/2012 10:23 AM

Report Date: 04/26/2012

Account Table:

Alt. Sort Table:

# TOWN OF MAYNARD

## Budget Preparation Publication

Fiscal Year: 2013 Period From: 7 To: 6

BUD4050 1.0

Page 1 of 11

Prepared By: JULI

Account Description	Original 2012 Budget	2013 TA RECOMM Stage
<b>Dept 0114 MODERATOR</b>		
Budget 2		
EXPENSES	75.00	75.00
<b>Total Dept 0114 MODERATOR</b>	<hr/>	<hr/>
	<b>75.00</b>	<b>75.00</b>
<b>Dept 0122 SELECTMEN</b>		
Budget 1		
SALARIES	51,576.00	58,324.00
Budget 2		
EXPENSES	31,500.00	49,800.00
<b>Total Dept 0122 SELECTMEN</b>	<hr/>	<hr/>
	<b>83,076.00</b>	<b>108,124.00</b>
<b>Dept 0129 TOWN ADMIN</b>		
Budget 1		
SALARIES	123,000.00	204,000.00
Budget 2		
EXPENSES	20,000.00	3,500.00
<b>Total Dept 0129 TOWN ADMIN</b>	<hr/>	<hr/>
	<b>143,000.00</b>	<b>207,500.00</b>
<b>Dept 0131 FINANCE COMM</b>		
Budget 2		
EXPENSES	300.00	300.00
<b>Total Dept 0131 FINANCE COMM</b>	<hr/>	<hr/>
	<b>300.00</b>	<b>300.00</b>
<b>Dept 0132 RESERVE FUND</b>		
Budget 2		
EXPENSES	300,000.00	0.00



Date Prepared: 04/26/2012 10:23 AM

Report Date: 04/26/2012

Account Table:

Alt. Sort Table:

# TOWN OF MAYNARD

## Budget Preparation Publication

Fiscal Year: 2013 Period From: 7 To: 6

BUD4050 1.0

Page 2 of 11

Prepared By: JULI

Account Description	Original 2012 Budget	2013 TA RECOMM Stage
<b>Dept 0132 RESERVE FUND</b>		
<b>Total Dept 0132 RESERVE FUND</b>		
	<b>300,000.00</b>	<b>0.00</b>
<b>Dept 0135 TOWN ACCT</b>		
Budget 1 SALARIES	129,741.00	135,505.00
Budget 2 EXPENSES	4,080.00	52,000.00
<b>Total Dept 0135 TOWN ACCT</b>		
	<b>133,821.00</b>	<b>187,505.00</b>
<b>Dept 0141 ASSESSORS</b>		
Budget 1 SALARIES	116,676.00	134,129.00
Budget 2 EXPENSES	5,205.00	34,770.00
<b>Total Dept 0141 ASSESSORS</b>		
	<b>121,881.00</b>	<b>168,899.00</b>
<b>Dept 0145 TREASURER</b>		
Budget 1 SALARIES	109,661.00	173,951.00
Budget 2 EXPENSES	49,100.00	37,850.00
<b>Total Dept 0145 TREASURER</b>		
	<b>158,761.00</b>	<b>211,801.00</b>
<b>Dept 0151 LEGAL</b>		
Budget 2 EXPENSES	55,000.00	83,000.00

Date Prepared: 04/26/2012 10:23 AM

Report Date: 04/26/2012

Account Table:

Alt. Sort Table:

# TOWN OF MAYNARD

## Budget Preparation Publication

Fiscal Year: 2013 Period From: 7 To: 6

BUD4050 1.0

Page 3 of 11

Prepared By: JULI

Account Description		Original 2012 Budget	2013 TA RECOMM Stage
Dept 0151	LEGAL		
Total Dept 0151	LEGAL		
		55,000.00	83,000.00
Dept 0155	DATA PROCESSING/MIS		
Budget 2			
EXPENSES		234,738.00	252,500.00
Budget			
		0.00	10,000.00
Total Dept 0155	DATA PROCESSING/MIS		
		234,738.00	262,500.00
Dept 0158	TAX TITLE/FORECLOSURE		
Budget 2			
EXPENSES		28,000.00	20,000.00
Total Dept 0158	TAX TITLE/FORECLOSURE		
		28,000.00	20,000.00
Dept 0161	CLERK		
Budget 1			
SALARIES		82,014.00	92,106.00
Budget 2			
EXPENSES		2,500.00	1,750.00
Total Dept 0161	CLERK		
		84,514.00	93,856.00
Dept 0162	ELECTION & REG		
Budget 1			
SALARIES		830.00	500.00
Budget 2			
EXPENSES		5,100.00	4,500.00

Date Prepared: 04/26/2012 10:23 AM

Report Date: 04/26/2012

Account Table:

Alt. Sort Table:

# TOWN OF MAYNARD

## Budget Preparation Publication

Fiscal Year: 2013 Period From: 7 To: 6

BUD4050 1.0

Page 4 of 11

Prepared By: JULI

Account Description		Original 2012 Budget	2013 TA RECOMM Stage
<b>Dept 0162</b>	<b>ELECTION &amp; REG</b>		
<b>Total Dept 0162</b>	<b>ELECTION &amp; REG</b>		
		5,930.00	5,000.00
<b>Dept 0163</b>	<b>ELECTION</b>		
Budget 2			
EXPENSES		11,300.00	18,500.00
<b>Total Dept 0163</b>	<b>ELECTION</b>		
		11,300.00	18,500.00
<b>Dept 0192</b>	<b>PUBLIC PROP.(MAINT)</b>		
Budget 1			
SALARIES			
		50,375.00	123,799.00
Budget 2			
EXPENSES		42,250.00	84,650.00
<b>Total Dept 0192</b>	<b>PUBLIC PROP.(MAINT)</b>		
		92,625.00	208,449.00
<b>Dept 0195</b>	<b>TOWN REPORTS</b>		
Budget 2			
EXPENSES		2,000.00	2,000.00
<b>Total Dept 0195</b>	<b>TOWN REPORTS</b>		
		2,000.00	2,000.00
<b>Dept 0210</b>	<b>POLICE</b>		
Budget 1			
SALARIES			
		1,829,259.00	1,928,683.00
Budget 2			
EXPENSES		201,050.00	219,083.00
<b>Total Dept 0210</b>	<b>POLICE</b>		
		2,030,309.00	2,147,766.00

Date Prepared: 04/26/2012 10:23 AM

Report Date: 04/26/2012

Account Table:

Alt. Sort Table:

# TOWN OF MAYNARD

## Budget Preparation Publication

Fiscal Year: 2013 Period From: 7 To: 6

BUD4050 1.0

Page 5 of 11

Prepared By: JULI

Account Description	Original 2012 Budget	2013 TA RECOMM Stage
<b>Dept 0220 FIRE/AMBULANCE</b>		
Budget 1		
SALARIES	1,422,865.00	1,650,861.00
Budget 2		
EXPENSES	90,640.00	124,275.00
<b>Total Dept 0220 FIRE/AMBULANCE</b>	<b>1,513,505.00</b>	<b>1,775,136.00</b>
<b>Dept 0294 FORESTRY</b>		
Budget 2		
EXPENSES	9,000.00	12,000.00
<b>Total Dept 0294 FORESTRY</b>	<b>9,000.00</b>	<b>12,000.00</b>
<b>Dept 0300 EDUCATION</b>		
Budget 1		
SALARIES	10,611,483.00	11,274,077.00
Budget 2		
EXPENSES	2,780,684.00	2,865,750.00
<b>Total Dept 0300 EDUCATION</b>	<b>13,392,167.00</b>	<b>14,139,827.00</b>
<b>Dept 0310 ASSEBET VALLEY SCHOOL</b>		
Budget 2		
EXPENSES	836,575.00	1,043,277.00
<b>Total Dept 0310 ASSEBET VALLEY SCHOOL</b>	<b>836,575.00</b>	<b>1,043,277.00</b>
<b>Dept 0421 DPW - ADMIN</b>		
Budget 1		
SALARIES	144,175.00	166,135.00

Date Prepared: 04/26/2012 10:23 AM

Report Date: 04/26/2012

Account Table:

Alt. Sort Table:

# TOWN OF MAYNARD

## Budget Preparation Publication

Fiscal Year: 2013 Period From: 7 To: 6

BUD4050 1.0

Page 6 of 11

Prepared By: JULI

Account Description		Original 2012 Budget	2013 TA RECOMM Stage
<b>Dept 0421</b>	<b>DPW - ADMIN</b>		
Budget 2			
EXPENSES		4,150.00	4,800.00
<b>Total Dept 0421</b>	<b>DPW - ADMIN</b>		
		<b>148,325.00</b>	<b>170,935.00</b>
<b>Dept 0422</b>	<b>CONSTRUCTION AND MAINTENANCE</b>		
Budget 1			
SALARIES		390,611.00	388,207.00
Budget 2			
EXPENSES		189,246.00	777,846.00
<b>Total Dept 0422</b>	<b>CONSTRUCTION AND MAINTENANCE</b>		
		<b>579,857.00</b>	<b>1,166,053.00</b>
<b>Dept 0423</b>	<b>SNOW AND ICE</b>		
Budget 1			
SALARIES		45,000.00	45,000.00
Budget 2			
EXPENSES		45,000.00	53,000.00
<b>Total Dept 0423</b>	<b>SNOW AND ICE</b>		
		<b>90,000.00</b>	<b>98,000.00</b>
<b>Dept 0424</b>	<b>STREET LIGHTS</b>		
Budget 1			
SALARIES		1,500.00	1,500.00
Budget 2			
EXPENSES		100,000.00	85,000.00
<b>Total Dept 0424</b>	<b>STREET LIGHTS</b>		
		<b>101,500.00</b>	<b>86,500.00</b>
<b>Dept 0440</b>	<b>SEWER</b>		

Date Prepared: 04/26/2012 10:23 AM

Report Date: 04/26/2012

Account Table:

Alt. Sort Table:

# TOWN OF MAYNARD

## Budget Preparation Publication

Fiscal Year: 2013 Period From: 7 To: 6

BUD4050 1.0

Page 7 of 11

Prepared By: JULI

Account Description	Original 2012 Budget	2013 TA RECOMM Stage
<b>Dept 0440 SEWER</b>		
Budget 1		
SALARIES	110,733.00	110,786.00
Budget 2		
EXPENSES	101,200.00	115,800.00
Budget 4		
PRINCIPAL ON LT DEBT	404,812.00	421,620.00
Budget 5		
INTEREST ON LT DEBT	177,250.00	178,543.00
<b>Total Dept 0440 SEWER</b>	<b>793,995.00</b>	<b>826,749.00</b>
<b>Dept 0443 WASTEWATER/SEWER</b>		
Budget 1		
SALARIES	199,756.00	212,448.00
Budget 2		
EXPENSES	760,800.00	751,800.00
<b>Total Dept 0443 WASTEWATER/SEWER</b>	<b>960,556.00</b>	<b>964,248.00</b>
<b>Dept 0450 WATER</b>		
Budget 1		
SALARIES	199,765.00	201,346.00
Budget 2		
EXPENSES	457,250.00	517,500.00
Budget 4		
PRINCIPAL ON LT DEBT	449,238.00	378,050.00
Budget 5		
INTEREST ON LT DEBT		

Date Prepared: 04/26/2012 10:23 AM

Report Date: 04/26/2012

Account Table:

Alt. Sort Table:

# TOWN OF MAYNARD

## Budget Preparation Publication

Fiscal Year: 2013 Period From: 7 To: 6

BUD4050 1.0

Page 8 of 11

Prepared By: JULI

Account Description		Original 2012 Budget	2013 TA RECOMM Stage
Dept 0450	WATER	122,242.00	187,430.00
Total Dept 0450	WATER		
		1,228,495.00	1,284,326.00
Dept 0491	CEMETERY		
Budget 1			
SALARIES		18,000.00	15,000.00
Budget 2			
EXPENSES		3,190.00	3,010.00
Total Dept 0491	CEMETERY		
		21,190.00	18,010.00
Dept 0500	MUNICIPAL SERVICES		
Budget 1			
SALARIES		0.00	219,485.00
Budget 2			
EXPENSES		0.00	48,115.00
Total Dept 0500	MUNICIPAL SERVICES		
		0.00	267,600.00
Dept 0541	COUNCIL ON AGING		
Budget 1			
SALARIES		71,577.00	76,337.00
Budget 2			
EXPENSES		1,597.00	1,711.00
Total Dept 0541	COUNCIL ON AGING		
		73,174.00	78,048.00
Dept 0543	VETERANS		
Budget 1			
SALARIES			

Date Prepared: 04/26/2012 10:23 AM

Report Date: 04/26/2012

Account Table:

Alt. Sort Table:

# TOWN OF MAYNARD

## Budget Preparation Publication

Fiscal Year: 2013 Period From: 7 To: 6

BUD4050 1.0

Page 9 of 11

Prepared By: JULI

Account Description	Original 2012 Budget	2013 TA RECOMM Stage
<b>Dept 0543 VETERANS</b>		
Budget 2	6,000.00	7,500.00
EXPENSES		
	20,400.00	17,600.00
<b>Total Dept 0543 VETERANS</b>		
	<b>26,400.00</b>	<b>25,100.00</b>
<b>Dept 0610 LIBRARY</b>		
Budget 1		
SALARIES		
	364,050.00	391,495.00
Budget 2		
EXPENSES		
	51,916.00	65,030.00
<b>Total Dept 0610 LIBRARY</b>		
	<b>415,966.00</b>	<b>456,525.00</b>
<b>Dept 0612 ROOSEVELT BULDING</b>		
Budget 2		
EXPENSES		
	78,900.00	77,795.00
<b>Total Dept 0612 ROOSEVELT BULDING</b>		
	<b>78,900.00</b>	<b>77,795.00</b>
<b>Dept 0619 HISTORICAL</b>		
Budget 2		
EXPENSES		
	600.00	1,000.00
<b>Total Dept 0619 HISTORICAL</b>		
	<b>600.00</b>	<b>1,000.00</b>
<b>Dept 0710 DEBT SERVICE - PRINCIPAL ON LT DEBT</b>		
Budget 2		
EXPENSES		
	1,581,700.00	2,314,807.00
<b>Total Dept 0710 DEBT SERVICE - PRINCIPAL ON LT DEBT</b>		



Date Prepared: 04/26/2012 10:23 AM

Report Date: 04/26/2012

Account Table:

Alt. Sort Table:

# TOWN OF MAYNARD

## Budget Preparation Publication

Fiscal Year: 2013 Period From: 7 To: 6

BUD4050 1.0

Page 10 of 11

Prepared By: JULI

Account Description	Original 2012 Budget	2013 TA RECOMM Stage
<b>Dept 0710</b> <b>DEBT SERVICE - PRINCIPAL ON LT DEBT</b>		
	<b>1,581,700.00</b>	<b>2,314,807.00</b>
<b>Dept 0751</b> <b>INTEREST ON LT DEBT</b>		
Budget 2		
EXPENSES	791,776.00	1,244,108.00
<b>Total Dept 0751</b>		
<b>INTEREST ON LT DEBT</b>	<b>791,776.00</b>	<b>1,244,108.00</b>
<b>Dept 0752</b> <b>DEBT SERVICE - INTEREST ON ST NOTES</b>		
Budget 2		
EXPENSES	360,000.00	190,000.00
<b>Total Dept 0752</b>		
<b>DEBT SERVICE - INTEREST ON ST NOTES</b>	<b>360,000.00</b>	<b>190,000.00</b>
<b>Dept 0910</b> <b>RET SYS-PENSION CONTR</b>		
Budget 1		
SALARIES	1,567,183.00	1,563,843.00
<b>Total Dept 0910</b>		
<b>RET SYS-PENSION CONTR</b>	<b>1,567,183.00</b>	<b>1,563,843.00</b>
<b>Dept 0911</b> <b>RET SYS - NON CONTRIB</b>		
Budget 1		
SALARIES	2,576.00	2,576.00
<b>Total Dept 0911</b>		
<b>RET SYS - NON CONTRIB</b>	<b>2,576.00</b>	<b>2,576.00</b>
<b>Dept 0913</b> <b>UNEMPLOYMENT COMPENSATION</b>		
Budget 1		
SALARIES	40,000.00	50,000.00
<b>Total Dept 0913</b>		
<b>UNEMPLOYMENT COMPENSATION</b>	<b>40,000.00</b>	<b>50,000.00</b>
<b>Dept 0914</b> <b>HEALTH INSURANCE</b>		

Date Prepared: 04/26/2012 10:23 AM

Report Date: 04/26/2012

Account Table:

Alt. Sort Table:

# TOWN OF MAYNARD

## Budget Preparation Publication

Fiscal Year: 2013 Period From: 7 To: 6

BUD4050 1.0

Page 11 of 11

Prepared By: JULI

Account Description		Original 2012 Budget	2013 TA RECOMM Stage
Dept 0914	HEALTH INSURANCE		
Budget 1			
SALARIES		4,533,845.00	4,615,230.00
Total Dept 0914	HEALTH INSURANCE	4,533,845.00	4,615,230.00
Dept 0915	LIFE INSURANCE		
Budget 1			
SALARIES		9,888.00	11,000.00
Total Dept 0915	LIFE INSURANCE	9,888.00	11,000.00
Dept 0916	MEDICARE		
Budget 1			
SALARIES		215,000.00	212,000.00
Total Dept 0916	MEDICARE	215,000.00	212,000.00
Dept 0945	INSURANCE		
Budget 2			
EXPENSES		212,000.00	223,000.00
Total Dept 0945	INSURANCE	212,000.00	223,000.00
Total Budget		33,069,503	36,642,968

Date Prepared: 04/26/2012 10:23 AM  
Report Date: 04/26/2012  
Account Table:  
Alt. Sort Table:

**TOWN OF MAYNARD**  
**Budget Preparation Publication**  
Fiscal Year: 2013 Period From: 7 To: 6

<b>Grand Total</b>
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**33,069,503.00**

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Account Table:  
Alt. Sort Table:

**TOWN OF MAYNARD**  
**Budget Preparation Publication**  
Fiscal Year: 2013 Period From: 7 To: 6

36,642,968.00
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